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## Amendments to the Claims:

This listing of claims will replace all prior versions and listing of claims in the application.

Claims 1 and 2 are amended.

Claim 3 is canceled.

## **Listing of Claims:**

1. (Currently Amended) A method of making a capacitor element used for a solid electrolyte capacitor, the method comprising the steps of forming, on an anode chip of valve metal, a dielectric layer, a first solid electrolyte layer of manganese dioxide, a graphite layer and a metal layer in this order,

wherein the method further comprises the step of forming an intermediate a second solid electrolyte layer between the step of forming the first second solid electrolyte layer and the step of forming the graphite layer, the intermediate second solid electrolyte layer being formed by applying and sintering of [[a]] an aqueous manganese nitrate aqueous solution containing 0.5-2.0 wt% of graphite powder.

2. (Currently Amended) A method of making a capacitor element used for a solid electrolyte capacitor, the method comprising the steps of forming, on an anode chip of valve metal, a dielectric layer, a solid electrolyte layer of manganese dioxide, a first graphite layer and a metal layer in this order,

wherein the method further comprises the step of forming an intermediate a second graphite layer between the step of forming the solid electrolyte layer and the step of forming the first graphite layer, the intermediate graphite layer being formed of a graphite material containing manganese dioxide powder step of forming the second graphite layer includes

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applying of a graphite solution that contains 5-10 wt% of manganese dioxide power and drying of the applied solution.

3. (Canceled)